

3156

**HARRY LEE**

**SHERIFF**

**GRETN, LOUISIANA**



**JEFFERSON PARISH TAX COLLECTOR**

**An Agency Fund of the  
Jefferson Parish Sheriff's Office  
Gretn, Louisiana**

**ANNUAL FINANCIAL REPORT**

**For the Fiscal Years Ended June 30, 2002 and 2001**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/19/03

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND**  
**Gretna, Louisiana**

**TABLE OF CONTENTS**  
**For the Years Ended June 30, 2002 and 2001**

**FINANCIAL SECTION**

INDEPENDENT AUDITOR'S REPORT .....	1
FINANCIAL STATEMENTS	
Balance Sheets .....	4
Statement of Changes in Deposit Balances	
Due to Taxing Bodies and Others .....	5
Notes to Financial Statements	
Note A - Summary of Significant Accounting Policies .....	7
Note B - Deposits and Investments .....	9
Note C - Pooled Assets .....	10
Note D - Taxes Paid Under Protest .....	11
Note E - State Revenue Sharing .....	11
Note F - Motor Vehicle Taxes .....	12
SUPPLEMENTAL INFORMATION	
Agency Funds	
Combining Balance Sheet .....	14
Combining Schedule of Changes in Deposit	
Balances Due to Taxing Bodies and Others .....	16

**COMPLIANCE SECTION**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> .....	19
---	----

## **FINANCIAL SECTION**

# **REBOWE & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS

A PROFESSIONAL CORPORATION

3501 N. Causeway Blvd. • Suite 810 • P.O. Box 6952 • Metairie, LA 70009  
Phone (504) 837-9116 • Fax (504) 837-0123 • E-mail rebowe@rebowe.com

## **INDEPENDENT AUDITOR'S REPORT**

Honorable Sheriff Harry Lee  
Jefferson Parish Sheriff and Ex-Officio Tax Collector  
Gretna, Louisiana

We have audited the accompanying general-purpose financial statements of the Jefferson Parish Tax Collector, an Agency Fund of the Jefferson Parish Sheriff, as of and for the years ended June 30, 2002 and 2001, as listed in the Table of Contents. These general-purpose financial statements are the responsibility of management of the Tax Collector. Our responsibility is to express an opinion on these general-purpose financial statements based on our audits.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note A, the financial statements present only the Tax Collector Agency Fund and are not intended to present fairly the financial position and results of operations of the Jefferson Parish Sheriff in conformity with generally accepted accounting principles.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Tax Collector as of June 30, 2002 and 2001, and the results of its operations for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2002, on our consideration of the Tax Collector's internal control over financial

reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Our audits were performed for the purpose of forming an opinion on the general-purpose financial statements of the Tax Collector taken as a whole. The Supplemental Information schedules, as listed in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Jefferson Parish Tax Collector Agency Fund. This information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

*Rebowe & Company*

December 16, 2002

## FINANCIAL STATEMENTS

**JEFFERSON PARISH SHERIFF'S OFFICE  
GRETN, LOUISIANA**

**BALANCE SHEETS  
June 30, 2002 and 2001**

	<b>TOTALS</b>	
	<b><u>JUNE 30, 2002</u></b>	<b><u>JUNE 30, 2001</u></b>
<b>ASSETS</b>		
Cash	\$ -	\$ -
Share of Bureau Pool	33,904,216	33,747,073
Investments	-	-
Due from other funds	-	14,490
<b>TOTAL ASSETS</b>	<b>\$ <u>33,904,216</u></b>	<b>\$ <u>33,761,563</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Due to taxing bodies and others	\$ 33,904,216	\$ 33,754,318
Due to other funds	-	7,245
<b>TOTAL LIABILITIES</b>	<b><u>33,904,216</u></b>	<b><u>33,761,563</u></b>
<b>FUND BALANCE</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>33,904,216</u></b>	<b>\$ <u>33,761,563</u></b>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE  
GRETN, LOUISIANA

STATEMENTS OF CHANGES IN DEPOSIT BALANCES  
DUE TO TAXING BODIES AND OTHERS  
For the Years Ended June 30, 2002 and 2001

	TOTALS	
	JUNE 30, 2002	JUNE 30, 2001
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 33,754,318	\$ 35,742,628
<b>COLLECTIONS</b>		
Ad valorem taxes - current	178,269,414	158,242,569
Ad valorem taxes - prior years	1,280,263	1,257,756
Ad valorem taxes - protested	129,848	634,603
Ad valorem taxes - auto dealers	-	-
State revenue sharing	9,115,519	9,257,598
Sales taxes	337,104,778	332,738,612
Licenses - occupational, etc.	9,514,457	9,216,400
Licenses - angling, hunting, etc.	-	-
Fines, forfeitures and criminal costs	11,958,923	11,957,413
Bonds and bond fees	389,385	342,085
Notices, costs, fees, etc.	2,351,561	2,088,051
Interest and other	1,033,381	1,902,906
Refunds	5,322,248	5,375,325
Amounts received on Due from other funds	7,245	6,755
<b>TOTAL COLLECTIONS</b>	<b>556,477,022</b>	<b>533,020,073</b>
<b>DISTRIBUTIONS</b>		
<b>STATE</b>		
La. Dept. of Wildlife and Fisheries	8,749	9,592
La. Dept. of Public Safety	9,042	23,952
La. Dept. of the Treasury (CMIS)	107,135	104,068
La. Dept. of the Treasury (East Jeff Levee District)	4,294,298	4,223,651
<b>JEFFERSON PARISH</b>		
Assessor	2,188,224	2,186,968
Clerk of Court	795,073	720,779
Coroner	2,976,598	2,792,759
Council	260,939,412	242,556,963
District Attorney	2,002,944	2,015,837
Hospital District No. 1	22	43
Hospital District No. 2	64	677
Public School System	157,611,490	155,137,384
Sheriff	67,043,088	66,118,726
<b>LOCAL MUNICIPALITIES</b>		
City of Gretna	6,063,456	6,116,754
City of Harahan	1,301,616	1,082,904
City of Kenner	30,236,010	30,625,394
City of Westwego	1,580,072	1,779,158
City of New Orleans	477,059	562,565
Town of Jean Lafitte	128,861	131,833
Town of Grand Isle	531,151	431,918
<b>OTHER</b>		
New Orleans Aviation Board	476,987	562,481
GNO Parkway Commission	1,758	774
LCLE (Criminal Victims Relief)	203,086	240,332
Indigent Defender Board	1,517,786	1,528,439
24th Judicial Court	248,915	1,021,369
West Jefferson Levee District	3,094,322	2,759,601
Grand Isle Independent Levee District	86,611	86,281
Grand Isle Port Commission	94,908	94,042
State Pension Plans	5,160,821	4,653,669
Refunds to taxpayers	6,025,369	6,344,752
Refunds to taxfree shoppers	341,534	425,488
Notices, costs, fees, etc.	773,418	669,230
Amounts paid on Due to other funds	7,245	-
<b>TOTAL DISTRIBUTIONS</b>	<b>556,327,124</b>	<b>535,008,383</b>
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ 33,904,216	\$ 33,754,318

The accompanying notes are an integral part of this statement.



(THIS PAGE LEFT BLANK INTENTIONALLY)

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND**  
**Gretna, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2002 and 2001**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Jefferson Parish Tax Collector, an Agency Fund of the Jefferson Parish Sheriff's Office, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Tax Collector's significant accounting policies are described below.

**1. Reporting Entity**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Jefferson Parish Sheriff is the Ex-Officio Tax Collector of the Parish. As such, the Sheriff is responsible for the collection and distribution of ad valorem (property) taxes, sales and use taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, fines, costs and bond forfeitures imposed by the local district courts.

Louisiana Revised Statute 24:513 (B) requires the accounts of each tax collector to be audited annually. Accordingly, the accompanying statements reflect financial activity of the Sheriff related only to his responsibility as Ex-Officio Tax Collector. The amounts included in this report are reported as an Agency Fund within the Sheriff's annual general purpose financial statements.

**2. Fund Accounting**

The Tax Collector used funds to report on its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

The Tax Collector's fund types have been classified as fiduciary. Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent, such as taxes, cash bonds, fees, etc.

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND**  
**Gretna, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2002 and 2001**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)**

3. Basis of Accounting

The accounts of the Tax Collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due to various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

4. Cash and Investments

Cash shown on the face of the Balance Sheets include amounts in demand deposits

In accordance with GASB Statement No. 31, investments are generally stated at fair value. Money market investments that have a remaining maturity at time of purchase of one year or less are not stated at fair value but are stated at cost or amortized cost. Money market investments include short-term, highly liquid debt instruments such as commercial paper and U. S. Treasury and agency obligations.

Louisiana Revised Statutes (LSA-RS 33:2955) authorize the Tax Collector to invest in (1) direct obligations of the United States Treasury, the principal and interest of which are fully guaranteed by the federal government, (2) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, (3) direct security repurchase agreements of any federal book entry only securities, (4) time certificates of deposits of state banks organized under the laws of Louisiana and national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations, (5) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies, or (6) guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program approved by the State Bond Commission.

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND**  
**Gretna, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2002 and 2001**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)**

5. Pooled Assets

The Tax Collector follows the practice of pooling its cash and investments in order to maximize earnings potential. Total cash and investments of the pool are reported in the various funds as "Share of Pooled Assets - Bureau Pool". Funds with a negative share in this pool report the advance as an interfund payable and the Property Tax Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Accumulated interest and fiscal charges which have not yet been allocated to the various funds are netted against the pool's cash and investment to arrive at "net pooled assets".

**NOTE B - DEPOSITS AND INVESTMENTS**

At fiscal year end June 30, 2002, the carrying amount of the Tax Collector's deposits was \$33,622,042 and the bank balance was \$33,416,269. For June 30, 2001, the carrying amount of the deposits was \$33,522,266 and the bank balance was \$32,740,432.

Data concerning the Tax Collector's deposits covered by Federal Depository insurance or collateral and the amount uninsured and uncollateralized for each fiscal year is not available because such determinations are made on the total deposits of the Jefferson Parish Sheriff (the oversight unit) and not on an individual fund basis. Information on the total deposits of the Jefferson Parish Sheriff is available in the Sheriff's general purpose financial statements for each fiscal year.

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND**  
**Gretna, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2002 and 2001**

**NOTE C - POOLED ASSETS**

A reconciliation of pooled assets held in the Bureau Pool at June 30, 2002 and 2001 is presented below:

Pooled Assets	June 30, 2002	June 30, 2001
Cash	\$ 33,622,042	\$ 33,522,266
Investments	0	0
Accrued interest receivable	0	0
Add/Subtract: unallocated interest and fiscal charges	282,174	224,807
Net Pooled Assets	<u>\$ 33,904,216</u>	<u>\$ 33,747,073</u>

Fund	Equity in Pool	Equity in Pool
Tax Collector Agency Fund		
Miscellaneous Fee	\$ 353,561	\$ 222,705
Criminal Cash Bonds	515,369	762,809
24 <sup>th</sup> Judicial Court Fees	5,231	5,231
Fines	903,816	751,420
Hunting and Fishing	0	0
Property Tax	3,337,607	3,091,385
Sales Tax	28,788,632	28,913,523
Total Equity in Pool	<u>\$ 33,904,216</u>	<u>\$ 33,747,073</u>

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND**  
**Gretna, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2002 and 2001**

**NOTE D - TAXES PAID UNDER PROTEST**

The unsettled balance due to taxing bodies and others at June 30, 2002 and 2001 include \$818,335 and \$688,487, respectively, of taxes paid under protest. For June 30, 2002, this amount represents protested sales taxes of \$253,257 and protested ad valorem taxes of \$565,078. For June 30, 2001, this amount represents protested sales taxes of \$253,257 and protested ad valorem taxes of \$435,230. If these taxes are refunded to the taxpayer, Louisiana Revised Statutes (LSA-RS 47.2110) require the Tax Collector to pay interest at 2 percent per annum on the amounts held. These funds are held in the Tax Collector Agency Fund pending resolution of the protest.

**NOTE E - STATE REVENUE SHARING**

State revenue sharing funds provided by Article 7, § 26 of the State Constitution totaling \$9,115,519 and \$9,257,598 were received during the year and distributed by the Tax Collector Agency Fund as follows:

	June 30, 2002	June 30, 2001
State:		
Treasurer (East Jefferson Levee District)	\$ 414,145	\$ 426,822
Jefferson Parish:		
Coroner	118,555	108,471
Council	4,148,732	4,253,365
Public School System	1,875,701	1,922,089
Sheriff	1,263,589	1,266,095
Water District No. 1	628,066	643,689
Other:		
West Jefferson Levee District	397,054	366,856
Various State Pension Plans	269,677	270,211
Total	<u>\$ 9,115,519</u>	<u>\$ 9,257,598</u>

**JEFFERSON PARISH TAX COLLECTOR AGENCY FUND**  
**Gretna, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2002 and 2001**

**NOTE F - MOTOR VEHICLE TAXES**

Beginning in April 1995, the State began distributing the motor vehicle taxes collected within the Parish directly to the Tax Collector. The Tax Collector then distributes the money to the appropriate taxing district through the normal monthly sales tax distribution. For the years ended June 30, 2002 and 2001, the amounts received directly from the State amounted to \$36,746,519 and \$33,674,766, respectively.

## SUPPLEMENTAL INFORMATION



**JEFFERSON PARISH SHERIFF'S OFFICE  
GRETNA, LOUISIANA**

**BALANCE SHEETS  
June 30, 2002 and 2001**

	<b>MISCELLANEOUS FEES</b>	<b>CRIMINAL CASH BONDS</b>	<b>24TH JUDICIAL COURT FEES</b>
<b>ASSETS</b>			
Cash	\$ -	\$ -	\$ -
Share of Bureau Pool	353,561	515,369	5,231
Investments	-	-	-
Due from other funds	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 353,561</b>	<b>\$ 515,369</b>	<b>\$ 5,231</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Due to taxing bodies and others	\$ 353,561	\$ 515,369	\$ 5,231
Due to other funds	-	-	-
<b>TOTAL LIABILITIES</b>	<b>353,561</b>	<b>515,369</b>	<b>5,231</b>
<b>FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 353,561</b>	<b>\$ 515,369</b>	<b>\$ 5,231</b>

<u>FINES</u>	<u>HUNTING AND FISHING</u>	<u>PROPERTY TAX</u>	<u>SALES TAX</u>	<u>TOTALS</u>	
				<u>JUNE 30, 2002</u>	<u>JUNE 30, 2001</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903,816	-	3,337,607	28,788,632	33,904,216	33,747,073
-	-	-	-	-	-
-	-	-	-	-	14,490
<u>\$ 903,816</u>	<u>\$ -</u>	<u>\$ 3,337,607</u>	<u>\$ 28,788,632</u>	<u>\$ 33,904,216</u>	<u>\$ 33,761,563</u>
\$ 903,816	\$ -	\$ 3,337,607	\$ 28,788,632	\$ 33,904,216	\$ 33,754,318
-	-	-	-	-	7,245
<u>903,816</u>	<u>-</u>	<u>3,337,607</u>	<u>28,788,632</u>	<u>33,904,216</u>	<u>33,761,563</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 903,816</u>	<u>\$ -</u>	<u>\$ 3,337,607</u>	<u>\$ 28,788,632</u>	<u>\$ 33,904,216</u>	<u>\$ 33,761,563</u>

JEFFERSON PARISH SHERIFF'S OFFICE  
GRETN, LOUISIANA

STATEMENTS OF CHANGES IN DEPOSIT BALANCES  
DUE TO TAXING BODIES AND OTHERS  
For the Years Ended June 30, 2002 and 2001

	MISCELLANEOUS FEES	CRIMINAL CASH BONDS	24TH JUDICIAL COURT FEES
DUE TO TAXING BODIES AND OTHERS, BEGINNING OF PERIOD	\$ 222,705	\$ 762,809	\$ 5,231
<b>COLLECTIONS</b>			
Ad valorem taxes - current	-	-	-
Ad valorem taxes - prior years	-	-	-
Ad valorem taxes - protested	-	-	-
State revenue sharing	-	-	-
Sales taxes	-	-	-
Licenses - occupational, etc.	-	-	-
Licenses - angling, hunting, etc.	-	-	-
Fines, forfeitures and criminal costs	-	-	-
Bonds and bond fees	-	389,385	-
Notices, costs, fees, etc.	1,575,864	-	-
Interest and other	2,861	12,269	-
Refunds	-	-	-
Amounts received on Due from other funds	-	-	-
<b>TOTAL COLLECTIONS</b>	<b>1,578,725</b>	<b>401,654</b>	<b>-</b>
<b>DISTRIBUTIONS</b>			
<b>STATE</b>			
La. Dept. of Wildlife and Fisheries	-	-	-
La. Dept. of Public Safety	-	-	-
La. Dept. of the Treasury (CMIS)	-	-	-
La. Dept. of the Treasury (East Jeff Levee District)	-	-	-
<b>JEFFERSON PARISH</b>			
Assessor	-	-	-
Clerk of Court	-	-	-
Coroner	-	-	-
Council	-	12,269	-
District Attorney	248,915	-	-
Hospital District No. 1	-	-	-
Hospital District No. 2	-	-	-
Public School System	-	-	-
Sheriff	700,579	-	-
<b>LOCAL MUNICIPALITIES</b>			
City of Gretna	-	-	-
City of Harahan	-	-	-
City of Kenner	-	-	-
City of Westwego	-	-	-
City of New Orleans	-	-	-
Town of Jean Lafitte	-	-	-
Town of Grand Isle	-	-	-
<b>OTHER</b>			
New Orleans Aviation Board	-	-	-
GNO Parkway Commission	-	-	-
LCLE (Criminal Victims Relief)	-	-	-
Indigent Defender Board	248,915	-	-
24th Judicial Court	248,915	-	-
West Jefferson Levee District	-	-	-
Grand Isle Independent Levee District	-	-	-
Grand Isle Port Commission	-	-	-
State Pension Plans	-	-	-
Refunds to taxpayers	-	636,825	-
Refunds to taxfree shoppers	-	-	-
Notices, costs, fees, etc.	545	-	-
Amounts paid on Due to other funds	-	-	-
<b>TOTAL DISTRIBUTIONS</b>	<b>1,447,869</b>	<b>649,094</b>	<b>-</b>
DUE TO TAXING BODIES AND OTHERS, END OF PERIOD	\$ 353,561	\$ 515,369	\$ 5,231

FINES	HUNTING AND FISHING	PROPERTY TAX	SALES TAX	TOTALS	
				JUNE 30, 2002	JUNE 30, 2001
\$ 751,420	\$ -	\$ 3,098,630	\$ 28,913,523	\$ 33,754,318	\$ 35,742,628
-	-	178,269,414	-	178,269,414	158,242,569
-	-	1,280,263	-	1,280,263	1,257,756
-	-	129,848	-	129,848	634,603
-	-	9,115,519	-	9,115,519	9,257,598
-	-	-	337,104,778	337,104,778	332,738,612
-	-	-	9,514,457	9,514,457	9,216,400
-	-	-	-	-	-
11,958,923	-	-	-	11,958,923	11,957,413
-	-	-	-	389,385	342,085
-	-	724,543	51,154	2,351,561	2,088,051
9,955	-	784,948	223,348	1,033,381	1,902,906
-	-	4,089,449	1,232,799	5,322,248	5,375,325
-	7,245	-	-	7,245	6,755
11,968,878	7,245	194,393,984	348,126,536	556,477,022	533,020,073
8,749	-	-	-	8,749	9,592
9,042	-	-	-	9,042	23,952
107,135	-	-	-	107,135	104,068
-	-	4,294,298	-	4,294,298	4,223,651
-	-	2,188,224	-	2,188,224	2,186,968
795,073	-	-	-	795,073	720,779
47,075	-	2,929,523	-	2,976,598	2,792,759
6,619,530	-	130,726,126	123,581,487	260,939,412	242,556,963
1,754,029	-	-	-	2,002,944	2,015,837
-	-	22	-	22	43
-	-	64	-	64	677
-	-	24,316,131	133,295,359	157,611,490	155,137,384
985,315	-	17,130,411	48,226,783	67,043,088	66,118,726
-	-	-	6,063,456	6,063,456	6,116,754
1,763	-	-	1,299,853	1,301,616	1,082,904
2,457	-	-	30,233,553	30,236,010	30,625,394
-	-	-	1,580,072	1,580,072	1,779,158
-	-	-	477,059	477,059	562,565
-	-	-	128,861	128,861	131,833
-	-	-	531,151	531,151	431,918
-	-	-	476,987	476,987	562,481
1,758	-	-	-	1,758	774
203,086	-	-	-	203,086	240,332
1,268,871	-	-	-	1,517,786	1,528,439
-	-	-	-	248,915	1,021,369
-	-	3,094,322	-	3,094,322	2,759,601
-	-	86,611	-	86,611	86,281
-	-	94,908	-	94,908	94,042
-	-	5,160,821	-	5,160,821	4,653,669
12,599	-	4,133,546	1,242,399	6,025,369	6,344,752
-	-	-	341,534	341,534	425,488
-	-	-	772,873	773,418	669,230
-	7,245	-	-	7,245	-
11,816,482	7,245	194,155,007	348,251,427	556,327,124	535,008,383
\$ 903,816	\$ -	\$ 3,337,607	\$ 28,788,632	\$ 33,904,216	\$ 33,754,318

(THIS PAGE LEFT BLANK INTENTIONALLY)

## COMPLIANCE SECTION

# **REBOWE & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS

A PROFESSIONAL CORPORATION

3501 N. Causeway Blvd. • Suite 810 • P.O. Box 6952 • Metairie, LA 70009  
Phone (504) 837-9116 • Fax (504) 837-0123 • E-mail rebowe@rebowe.com

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Sheriff Harry Lee  
Jefferson Parish Sheriff and Ex-Officio Tax Collector  
Gretna, Louisiana

We have audited the general-purpose financial statements of the Jefferson Parish Tax Collector Agency Fund, as of and for the years ended June 30, 2002 and 2001, and have issued our report thereon dated December 16, 2002. We conducted our audits in accordance with generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the Tax Collector's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing our audits, we considered the Tax Collector's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial

reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Tax Collector's management and the Legislative Auditor of the State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties.

*Reboue & Company*

December 16, 2002